

**CERTIFICATE**

To the Clerk of BROWN, State of Kansas

We, the undersigned, officers of

**FAIRVIEW**

- certify that: (1) the hearing mentioned in the attached publication was held:  
(2) after the Budget Hearing this budget was duly approved and adopted as the  
maximum expenditures for the various funds for the year 2019; and  
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations

		2019 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
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<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	188,700	24,843	12,510
Special Highway		7,000		
Sewer		29,400		
Special Parks & Recreation		3,500		
<b>Totals</b>	xxxxxx	228,600	24,843	12,510
				County Clerk's Use Only
Budget Summary	10			1,985,788
Neighborhood Revitalization Rebate				Nov 1, 2018 Total Assessed Valuation

**Tax Lid Limit (from Computation Tab)**  
**Does the City Need to Hold and Election?**

25,720  
NO

Assisted by:  
Wisdom CPAs, LLC

Address:  
201 South Sixth Street  
Hiawatha, KS 66434  
Email:  
jake@wisdomcpas.com

Attest October 18, 2018  
Julie S. L. Bonner  
County Clerk

Charlie Brodbeck Acting Mayor  
Budget Hawry Council member  
Bob Pelt Council member  
Christina R. Langen City Clerk  
Governing Body

**CPA Summary**

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2019

**Computation to Determine Limit for 2019**

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 25,138
2. Library levy in 2018 budget	- \$
Other tax entity levy in 2018 budget	- \$
3. Net tax levy	\$ 25,138

**2019 Budget Percentage Adjustments**

4. New improvements for 2018 :	+ 9,495	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ 27,141	
5b. Personal property 2017	- 23,065	
5c. Increase in personal property (5a minus 5b)	+ 4,076	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2018 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2018 :	+ 4,406	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	17,977	
11. Total estimated valuation July 1, 2018	1,985,666	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0091	
13. Percentage adjustment increase (12 times 3)	+ \$ 230	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	1.40%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 352	
16. Total Percentage Adjustments	\$ 582	





## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Bond for Firestation	11/2/2013	11/1/2023		100,000	72,000	Feb	Feb	1,095	9,000	1,095	9,000
Total Other					72,000			1,095	9,000	1,095	9,000
Total Indebtedness					72,000			1,095	9,000	1,095	9,000



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**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	86,952	92,396	93,040
Receipts:			
Ad Valorem Tax	22,016	23,127	xxxxxxxxxxxxxx
Delinquent Tax	95		
Motor Vehicle Tax	3,092	3,483	3,483
Recreational Vehicle Tax	3	56	56
16/20M Vehicle Tax		113	113
City and County Revenue Sharing		165	165
Community Building Rental	7,620	7,000	7,000
Compensating Use Tax	2,253	3,000	3,000
Court Fines	300		
Donations	7,900		
Franchise Fees	36,461	36,000	36,000
Insurance Dividends	1,046	1,000	1,000
Interest on CDs	20		
Licenses	12		
Local Alcoholic Liquor	60		
Local Sales Tax	19,074	20,000	20,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	333		
Neighborhood Revitalization Rebate			0
Miscellaneous	29		
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>100,314</b>	<b>93,944</b>	<b>70,817</b>
<b>Resources Available:</b>	<b>187,266</b>	<b>186,340</b>	<b>163,857</b>

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**FUND PAGE - GENERAL**

Adopted Budget  
General

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Resources Available:</b>	187,266	186,340	163,857
<b>Expenditures:</b>			
City-Wide Improvements	16,637	17,000	30,000
Community Center Utilities	5,338	6,000	7,000
Contract Labor	1,040	1,000	2,000
Dues and Subscriptions	563	600	1,000
Fire Department-Walnut Township & Bond	9,506	10,000	20,000
General Administration	1,049	2,000	10,000
Interest on Bond	1,095	1,200	1,200
Liability Insurance	6,621	7,000	7,000
Licenses & Permits	210	500	500
Office Supplies	11	500	500
Professional/Legal Fees	11,838	5,000	12,000
Rent	275	500	500
Repairs & Maintenance	11,048	10,000	30,000
Salaries & Wages	18,117	20,000	22,000
Street Lights/Utilities	9,473	10,000	15,000
Supplies	1,949	2,000	15,000
Community Cost Share			15,000
Cash Forward (2019 column)			
Miscellaneous	100		
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>94,870</b>	<b>93,300</b>	<b>188,700</b>
Unencumbered Cash Balance Dec 31	92,396	93,040	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	195,571	250,378	188,700
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			188,700
Tax Required			24,843
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			24,843

**CPA Summary**



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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	23	5,227	10,057
Receipts:			
State of Kansas Gas Tax	6,759	6,830	6,860
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>6,759</b>	<b>6,830</b>	<b>6,860</b>
<b>Resources Available:</b>	<b>6,782</b>	<b>12,057</b>	<b>16,917</b>
Expenditures:			
Street Repair and Maintenance	1,555	2,000	7,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,555</b>	<b>2,000</b>	<b>7,000</b>
Unencumbered Cash Balance Dec 31	5,227	10,057	9,917
2017/2018/2019 Budget Authority Amount:	6,620	7,013	7,000

Adopted Budget

<b>Sewer</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	16,677	19,778	20,378
Receipts:			
Charges to Customers	19,733	20,000	20,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>19,733</b>	<b>20,000</b>	<b>20,000</b>
<b>Resources Available:</b>	<b>36,410</b>	<b>39,778</b>	<b>40,378</b>
Expenditures:			
Office Supplies	331	400	400
Salaries & Wages	1,765	2,000	2,000
Sewer Maintenance	13,336	15,000	25,000
Subcontractor	1,200	2,000	2,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>16,632</b>	<b>19,400</b>	<b>29,400</b>
Unencumbered Cash Balance Dec 31	19,778	20,378	10,978
2017/2018/2019 Budget Authority Amount:	35,956	35,971	29,400

CPA Summary

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Special Parks &amp; Recreation</b>			
Unencumbered Cash Balance Jan 1	4,112	5,193	5,193
Receipts:			
Local Alcoholic Liquor	331		
Brown County Distribution	690		
Camping Fees	60		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,081</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>5,193</b>	<b>5,193</b>	<b>5,193</b>
Expenditures:			
Repairs and Maintenance			3,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>3,500</b>
Unencumbered Cash Balance Dec 31	5,193	5,193	1,693
2017/2018/2019 Budget Authority Amount:	3,026	3,557	3,500

Adopted Budget

0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount:	0	0	0

CPA Summary

## NOTICE OF BUDGET HEARING

The governing body of  
**FAIRVIEW**

will meet on 08/06/2018 at 7:00 PM at Fairview Community Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Fairview Community Building and will be available at this hearing.

### BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget for 2019
FUND	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures
General	94,870	10.253	93,300
			11.856
			188,700
			24,843
			12.511
Special Highway	1,555	2,000	7,000
Sewer	16,632	19,400	29,400
Special Parks & Recreation			3,500
Totals	113,057	10.253	114,700
Less: Transfers	0	0	0
Net Expenditure	113,057	114,700	228,600
Total Tax Levied	22,297	25,138	XXXXXXXXXXXXXXXXXX
Assessed			
Valuation	2,166,889	0	1,985,666
Outstanding Indebtedness, January 1,	2016	2017	2018
G.O. Bonds	0	0	0
Revenue Bonds	91,000	82,000	0
Other	0	0	72,000
Lease Purchase Principal	0	0	0
Total	91,000	82,000	72,000

\*Tax rates are expressed in mills

Levi Gunn  
City Official Title: Mayor